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PATENT APPLICATION

**RESPONSE UNDER 37 C.F.R §1.116
EXPEDITED PROCEDURE
TECHNOLOGY CENTER ART UNIT 1765**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Yoshitaka SASAKI et al.

Group Art Unit: 1765

Application No.: 10/678,312

Examiner: S. AHMED

Filed: October 6, 2003

Docket No.: 108336.01

For: METHOD OF MANUFACTURING THIN FILM MAGNETIC HEAD

REQUEST FOR RECONSIDERATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

OK to
encl.
SA
3/10/06

Sir:

In reply to the December 2, 2005 Office Action, reconsideration of the above-identified application is respectfully requested. Claims 5-18 are pending.

Claims 5-18 were rejected under 35 U.S.C. §103(a) over JP-A-11-339223 (JP'223) in view of Hara et al. (Hara), U.S. Patent No. 5,946,167, and Ichihara et al. (Ichihara), U.S. Patent No. 5,607,559. The rejection is respectfully traversed.

JP'223, Hara and Ichihara fail to disclose or suggest all of the features recited in claim 18 because none of the applied references disclose or suggest forming a second magnetic layer that includes a second uniform width portion formed in a similar position and opposite to (i.e., stacked) a first uniform width portion of a first magnetic layer (with a gap layer in between) under the conditions, as recited in claim 18. The conditions include (1) using a gap layer and a mask made of aluminum oxide, (2) using reactive ion etching (RIE) for each step,